

MOTOR VEHICLE RATES
REVISED W.E.F 2025
INDIVIDUAL IMPORTERS

ITEM DESCRIPTION (GAS)	AGGREGATE	IMP DUTY	SCTA	GCT	ITEM DESCRIPTION (DIESEL)	AGGREGATE	IMP DUTY	SCTA	GCT
	IMPORT DUTY	MOTOR CARS, STATION WAGONS, ESTATE CARS, LIMOUSINES RANGE ROVER,				IMPORT DUTY			
	RATES	SUV AND VEHICLES OF SIMILAR CONSTRUCTION				RATES			
1000 CC AND BELOW	52%	20%	10%	15.0%	1000CC AND BELOW	39%	20%	0%	15.0%
EXCEEDING 1000 CC BUT NOT EXCEEDING 2000 CC	66%	20%	20%	15.0%	EXCEEDING 1000 CC BUT NOT EXCEEDING 2000 CC	52%	20%	10%	15.0%
EXCEEDING 2000 CC BUT NOT EXCEEDING 3500 CC.	80%	20%	30%	15.0%	EXCEEDING 2000CC BUT NOT EXCEEDING 2200CC	52%	20%	10%	15.0%
EXCEEDING 3500 CC	80%	20%	30%	15.0%	EXCEEDING 2200 CC BUT NOT EXCEEDING 3500 CC.	66%	20%	20%	15.0%
LIMOUSINES EXCEEDING 2000 CC BUT NOT EXCEEDING 3500 CC.	95%	30%	30%	15.0%	EXCEEDING 3500 CC	66%	20%	20%	15.0%
LIMOUSINES EXCEEDING 3500 CC	110%	30%	40%	15.0%	LIMOUSINES EXCEEDING 2000CC BUT NOT EXCEEDING 2200CC	65%	30%	10%	15.0%
					LIMOUSINES EXCEEDING 2200 CC BUT NOT EXCEEDING 3500 CC.	80%	30%	20%	15.0%
					LIMOUSINES EXCEEDING 3500 CC	95%	30%	30%	15.0%
BUSES									
All PASSENGER SEATS	59%	10%	25%	15.0%	ALL PASSENGER SEATS AND OVER	46%	10%	15%	15.0%
IMPORTED BY FRANCHISE HOLDERS LICENSED FOR USE AS PUBLIC PASSENGER TRANSPORT									
10-14 PASSENGER SEATS	40%	10%	10%	15.0%	10-14 PASSENGER SEATS	27%	10%	0%	15.0%
15 TO 24 PASSENGER SEATS	33%	10%	5%	15.0%	15 TO 24 PASSENGER SEATS	27%	10%	0%	15.0%
25 AND OVER PASSENGER SEATS	11%	10%	0%	0.0%	25 AND OVER PASSENGER SEATS	11%	10%	0%	0.0%
VANS, TRUCKS, HEARSEs, LIMOUSINES									
PANEL VANS / WINDOW VANS, NOT EXCEEDING 2032 KG.	59%	10%	25%	15.0%	PANEL VANS / WINDOW VANS, NOT EXCEEDING 2032 KG.	46%	10%	15%	15.0%
PANEL VANS / WINDOW VANS, EXCEEDING 2032 KG.	33%	10%	5%	15.0%	PANEL VANS / WINDOW VANS, EXCEEDING 2032 KG.	33%	10%	5%	15.0%
TRUCKS NOT EXCEEDING 2000 KG	40%	10%	10%	15.0%	TRUCKS NOT EXCEEDING 2000 KG	27%	10%	0%	15.0%
TRUCKS EXCEEDING 2000 KG	33%	10%	5%	15.0%	TRUCKS EXCEEDING 2000 KG	27%	10%	0%	15.0%
HEARSEs EXCEEDING 2032 KG	87%	30%	25%	15.0%	HEARSEs EXCEEDING 2032 KG	65%	30%	10%	15.0%
HEARSEs NOT EXCEEDING 2032 KG	95%	30%	30%	15.0%	HEARSEs NOT EXCEEDING 2032 KG	65%	30%	10%	15.0%

	AGGREGATE	IMP DUTY	SCTA	GCT	ITEM DESCRIPTION (DIESEL)	AGGREGATE			
ITEM DESCRIPTION (GAS)	IMPORT DUTY				PICKUP	IMPORT DUTY	IMP DUTY	SCTA	GCT
RATES					RATES				
COMPACT PICKUP UNDER 1850 KG UNLADEN WEIGHT	39%	20%	0%	15.0%	COMPACT PICKUP UNDER 1850 KG UNLADEN WEIGHT	39%	20%	0%	15.0%
PICKUP 1851-2200 KG UNLADEN WEIGHT	66%	20%	20%	15.0%	PICKUP 1851-2200 KG UNLADEN WEIGHT	52%	20%	10%	15.0%
PICKUP, OVER 2200 KG UNLADEN WEIGHT	94%	20%	40%	15.0%	PICKUP, OVER 2200 KG UNLADEN WEIGHT	80%	20%	30%	15.0%
TRACTOR HEADS AND SPECIAL PURPOSE VEHICLES									
SPECIAL PURPOSE VEHICLES	33%	0	15%	15.0%	SPECIAL PURPOSE VEHICLE	33%	0%	15%	15.0%
TRACTOR HEADS	27%	0	10%	15.0%	TRACTOR HEADS	16%	0%	0%	15.0%
		ENERGY EFFICIENT VEHICLES							
HYBRID MOTOR CARS AND MOTOR VEHICLES	39%	20%	0%	15.0%					
HYBRID BUSES	27%	10%	0%	15%					
HYBRID TRACTOR HEADS	16%	0%	0%	15%					
ELECTRIC TRACTOR HEADS	1%	0%	0%	0%					
ELECTRIC MOTOR VEHICLES FOR THE TRANSPORT OF PASSENGERS, PICKUPS & PANEL VANS, THREE YEARS OR LESS SINCE THE DATE OF MANUFACTURE	11%	10%	0%	0%					
OTHER ELECTRIC VEHICLES	31%	30%	0%	0%					
			MOTORCYCLES						
FOR THE TRANSPORT OF GOODS 50cc and Over	21%	5%	0%	15.0%					
FOR THE TRANSPORT OF GOODS 0- 50cc	16%	0%	0%	15.0%					
CYCLES 300cc and over	39%	20%	0%	15.0%					
CYCLES 0- 299cc	27%	10%	0%	15.0%					
ELECTRIC MOTORCYCLES EXCEEDING THREE YEARS SINCE THE DATE OF MANUFACTURE (FOR LEISURE)	21%	20%	0%	0%					
ELECTRIC MOTORCYCLES THREE YEARS OR LESS SINCE THE DATE OF MANUFACTURE (FOR LEISURE)	11%	10%	0%	0%					
ELECTRIC MOTORCYCLES (FOR CARRIAGE OF GOODS)	6%	5%	0%	0%					
NOTE: CUSTOMS ADMINISTRATIVE FEE (CAF) FOR NEW VEHICLES IS JMD \$63,250.00 AND FOR USED VEHICLES JMD\$ 66,125.00									